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By PwC Deutschland | 17. Dezember 2015

No ban on tax consultancy services from abroad without taking qualifications into account

The ECJ has held that a general refusal to accept tax consultancy services from another member state is in breach of community law if it does not take the qualifications held in the other state into account.

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A former German tax consultant opened a practice in the Netherlands from which he served clients in Germany. A German tax office refused to accept a return prepared with his assistance on the grounds that he was not professionally qualified. He replied that he was lawfully practising from the Netherlands, given that that country did not restrict the provision of tax consultancy services, and that any attempt to stop him from serving German clients was a hindrance on his freedom to provide services throughout the EU.

The ECJ has now held that the German insistence on a professional qualification might be justified in the public interest in competent professional advice. A regulated profession could also help to curb tax evasion. However, any restriction would need to take account of the “proper value” of the qualification actually held in the state of operation. Quite what this means in terms of an unregulated profession in its country of establishment, the court chose not to say.

The ECJ case reference is C-342/14 *X-Steuerberatungsgesellschaft* judgment of December 17, 2015.

Schlagwörter

tax consultancy, tax consultant